

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME C TIER II

UN-AUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019

Amount in ₹

Particulars	Schedule	Scheme C Tier II	
		30 th September 2019	28 th September 2018
Income			
Dividend		-	-
Interest		12,59,843.66	5,48,928.50
MISCELLANEOUS INCOME SCHIL		-	7.40
Profit on sale/redemption of investments		1,20,637.00	-
Profit on Sale -MF		70,950.80	36,580.05
Unrealised gain on appreciation in investments		5,91,039.73	-
Total Income (A)		20,42,471.19	5,85,515.95
Expenses & Losses			
Loss on sale of investments		2,17,600.00	6,739.40
Unrealised loss on appreciation in investments		-	5,24,804.66
Management fees (including service tax)		1,967.74	839.63
NPS Trust fees		291.76	355.79
Custodian fees		575.36	245.83
Depository and settlement charges		344.51	405.05
Total Expenditure (B)		2,20,779.37	5,33,390.36
Surplus/(Deficit) for the year (A-B = C)		18,21,691.82	52,125.59
Net Surplus/Deficit brought forward from previous year		20,20,295.30	2,03,572.72
Less: Amount transferred to Unrealised appreciation account		-	-
Less: Amount transferred to General Reserve		-	-
Amount carried forward to Balance Sheet		38,41,987.12	2,55,698.31

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UN-AUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2019

Amount in ₹

Particulars	Schedule	Scheme C Tier II	
		30 th September 2019	28 th September 2018
Liabilities			
Unit Capital	1	3,07,59,293.69	1,94,47,738.21
Reserve & Surplus	2	65,08,824.21	12,61,814.01
Current Liabilities	3	8,64,792.52	65,243.81
Total		3,81,32,910.42	2,07,74,796.03
Assets			
Investment	4	3,59,35,921.07	1,98,94,791.35
Deposits	5	-	-
Other Current Assets	6	21,96,989.35	8,80,004.68
Total		3,81,32,910.42	2,07,74,796.03
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		3,72,68,117.90	2,07,09,552.22
(b) Number of units outstanding		30,75,929.37	19,44,773.82
©NAV per unit (a)/(b) (₹)		10.3682	10.3682

The notes referred to above form an integral part of the financial Statements.

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SCHEDULES FORMING PART OF THE UN-AUDITED HALF YEARLY FINANCIAL STATEMENTS AS ON 30TH SEPTEMBER 2019

Schedule 1: Unit capital

Amount in ₹

Particulars	Scheme C Tier II	
	30 th September 2019	28 th September 2018
Initial capital		
Unit Capital		
Outstanding at the beginning of the period	2,62,27,719.07	85,98,646
Add :Units issued during the period	7,31,37,707.96	2,70,38,915
Less: Units redeemed during the period	6,86,06,133.34	1,61,89,823
Outstanding at the end of the period	3,07,59,293.69	1,94,47,738.21
(Face Value of Rs.10/- each unit, fully paid up)	10.0000	10.0000
Outstanding units at the beginning of the period	26,22,771.91	8,59,864.65
Add :Units issued during the period	73,13,770.80	27,03,891.46
Less: Units redeemed during the period	68,60,613.33	16,18,982.29
Outstanding Units at the end of the period	30,75,929.37	19,44,773.82

Schedule 2: Reserves and surplus

Particulars	Scheme C Tier II	
	30 th September 2019	28 th September 2018
Unit premium reserve		
Opening balance	18,10,126.00	3,53,085.71
Add: Premium on Units issued	1,37,01,996.62	16,08,492.42
Less: Premium on Units redeemed	1,28,45,285.53	9,55,462.43
Closing balance	26,66,837.09	10,06,115.70
Appropriation Account		
Surplus/(Deficit) Carried forward	38,41,987.12	2,55,698.31
Closing balance	38,41,987.12	2,55,698.31
Total	65,08,824.21	12,61,814.01

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SCHEDULES FORMING PART OF THE UN-AUDITED HALF YEARLY FINANCIAL STATEMENTS AS ON 30TH SEPTEMBER 2019

Schedule 3: Current liabilities and provisions

Amount in ₹

Particulars	Scheme C Tier II	
	30 th September 2019	28 th September 2018
Current liabilities & Provisions		
Sundry creditors for expenses		-
Redemption Payable	8,63,053.59	64,195.67
SEBI charges payable	5.90	-
NPS charges payable	283.10	205.22
Management fees payable	1,023.74	495.63
Custodial charges payable	278.68	140.77
CBRICS Charges Payable	147.51	206.51
Total	8,64,792.52	65,243.80

* The Provision referred above is towards TDS payable on Custodian fees.

Schedule 4: Investments (Long Term and Short Term)

Particulars	Scheme C Tier II	
	30 th September 2019	28 th September 2018
Investments - Non Convertible Debentures taxable	3,24,30,418.00	1,95,58,791.40
Others - Mutual Fund Units	35,05,503.07	3,35,999.95
Total	3,59,35,921.07	1,98,94,791.35

Schedule 5: Deposits

Particulars	Scheme C Tier II	
	30 th September 2019	28 th September 2018
Deposits with scheduled banks	-	-
Total	-	-

Schedule 6: Other current assets

Particulars	Scheme C Tier II	
	30 th September 2019	28 th September 2018
Balances with banks in current account	8,26,777.11	68,733.16
Interest receivable	41,482.17	-0.01
Interest accrude but not due	13,28,730.07	8,11,271.52
Sundry Debtors - Margin Money for Investments	-	-
Total	21,96,989.35	8,80,004.68

NAME OF PENSION FUND
SCHEME NAME
MONTH

BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
C-TIER II
30th September 2019

Amount in ₹

Name of the Instrument	ISIN No.	Industry	QTY	Market Value	% of Portfolio	Ratings
7.93% PGC 20.05.2026	INE752E07KX8	Transmission of electric energy	1.00	10,10,420.00	2.71%	CRISILAAA
7.70% REC 12.12.2027	INE020B08AQ9	Other credit granting	1.00	9,99,191.00	2.68%	CRISILAAA
9.25 % EXIM 18.04.2022	INE514E08AV5	Other monetary intermediation services n.e.c.	1.00	10,47,276.00	2.81%	CRISILAAA
8.15 % EXIM 05.03.2025	INE514E08EL8	Other monetary intermediation services n.e.c.	1.00	10,18,188.00	2.73%	CRISILAAA
8.20% NABARD 09.03.2028	INE261F08AD8	Other monetary intermediation services n.e.c.	1.00	10,37,266.00	2.78%	CRISILAAA
7.85% PFC 03.04.2028	INE134E08IP5	Other credit granting	1.00	10,16,972.00	2.73%	CRISILAAA
7.27 % NHAI 06.06.2022	INE906B07FT4	Construction and maintenance of motorways, streets, roads, other vehicular ways	1.00	10,03,005.00	2.69%	CRISILAAA
8.84% NTPC 4 Oct 2022	INE733E07JB6	Electric power generation by coal based thermal power plants	1.00	10,45,125.00	2.80%	CRISILAAA
8.68% IRFC 29 Nov 2021	INE053F09EK4	Other credit granting	1.00	10,34,141.00	2.77%	CRISILAAA
9.30% L&T INFRA DEBT FUND 5 July 2024	INE235P07894	Other financial service activities, except insurance and pension funding activities	1.00	10,46,825.00	2.81%	CRISILAAA
9.08% Cholamandalam Investment & Finance co. Ltd 23.11.2023	INE121A08OA2	Other financial service activities, except insurance and pension funding activities	1.00	10,16,804.00	2.73%	ICRAAA+
8.89% LIC Housing 25 Apr 2023	INE115A07DT9	Activities of specialized institutions granting credit for house purchases	1.00	10,53,199.00	2.83%	CRISILAAA
9.80% L&T Finance 21 Dec 2022	INE523E08NH8	Other financial service activities, except insurance and pension funding activities	1.00	10,61,967.00	2.85%	ICRAAA+
9.00% LIC Housing 9 Apr 2023	INE115A07DS1	Activities of specialized institutions granting credit for house purchases	1.00	10,56,031.00	2.83%	CRISILAAA
9.30% Fullerton India Credit 25 Apr 2023	INE535H08660	Other credit granting	1.00	10,36,443.00	2.78%	ICRAAA+
9.41% India Infrastructure Finance Co Ltd 27 Jul 2037	INE787H07057	Other monetary intermediation services n.e.c.	1.00	11,53,865.00	3.10%	CRISILAAA
8.90% SBI Tier II 2 Nov 2028 Call 2 Nov 2023	INE062A08165	Monetary intermediation of commercial banks, saving banks, postal savings	1.00	10,52,003.00	2.82%	CRISILAAA
9.05% Reliance Industries 17 Oct 2028	INE002A08534	Manufacture of other petroleum n.e.c.	2.00	21,69,748.00	5.82%	CRISILAAA
8.37% HUDCO GOI 23 Mar 2029	INE031A08707	Activities of specialized institutions granting credit for house purchases	2.00	21,10,272.00	5.66%	CRISILAAA
8.47% NABARD GOI 31 Aug 2033	INE261F08AO5	Other monetary intermediation services n.e.c.	1.00	10,70,764.00	2.87%	CRISILAAA
8.55% HDFC Ltd 27 Mar 2029	INE001A07RT1	Activities of specialized institutions granting credit for house purchases	2.00	20,65,648.00	5.54%	CRISILAAA
8.22% Nabard 13 Dec 2028	INE261F08AV0	Other monetary intermediation services n.e.c.	1.00	10,40,606.00	2.79%	CRISILAAA
7.36% PGC 17Oct 2026	INE752E07OC4	Transmission of electric energy	2.00	19,62,778.00	5.27%	CRISILAAA
7.54% IRFC 29 Jul 2034	INE053F07BT5	Other credit granting	1.00	9,86,017.00	2.65%	CRISILAAA
7.32% NTPC 17 Jul 2029	INE733E07KL3	Electric power generation by coal based thermal power plants	1.00	9,71,440.00	2.61%	CRISILAAA
8.80% IRFC BOND 03/02/2030	INE053F09GR4	Other credit granting	1.00	10,85,144.00	2.91%	CRISILAAA
8%Mahindra Financial Services LTD NCD MD 24/07/2027	INE774D08MK5	Other financial service activities, except insurance and pension funding activities	900.00	8,73,176.40	2.34%	Brickwork RatingsAAA
Indiabull Housing Finance (series VI A) NCD 8.85% 26/09/2026	INE148IO7GK5	Activities of specialized institutions granting credit for house purchases	400.00	4,06,103.60	1.09%	CARE RatingAA+
Total				3,24,30,418.00	87.02%	

Money Market Instruments:-	Market Value	% of Portfolio	Ratings
- Treasury Bills	Nil	-	
- Money Market Mutual Funds	35,05,503.07	9.41%	
- Certificate of Deposits / Commercial Papers	Nil	-	
- Application Pending Allotment	Nil	-	
- Bank Fixed Deposits (< 1 Year)	Nil	-	
- Cash/ Cash Equivalent & Net Current Assets	8,69,265.98	2.33%	
- Other Current Assets (Accrued Interest)	13,70,212.24	3.68%	
Net Current Assets	-9,07,281.39	-2.43%	
GRAND TOTAL	3,72,68,117.90	100%	

Average Maturity of Portfolio (in yrs)	6.72
Modified Duration (in yrs)	4.50
Yield to Maturity (%) (annualised)(at market price)	9.06%

CREDIT RATING EXPOSURE			
Securities	Market Value	% of Portfolio	Ratings
Central Govt. Securities			
State Development Loans			
AAA / Equivalent	2,89,09,100.40	77.57%	
A1+ (For Commercial Paper)			
AA+ / Equivalent	35,21,317.60	9.45%	
AA / Equivalent			
AA- / Equivalent			
A+ / Equivalent			
A / Equivalent			
A- / Equivalent			
BBB+ / Equivalent			
BBB / Equivalent			